

**United States Court of Appeals**  
**FOR THE DISTRICT OF COLUMBIA CIRCUIT**

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**No. 23-1179**

**September Term, 2023**

FILED ON: MAY 3, 2024

ALON FARHY,

APPELLEE

v.

COMMISSIONER OF INTERNAL REVENUE,  
APPELLANT

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Appeal from the United States Tax Court

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Before: PILLARD and WILKINS, *Circuit Judges*, and ROGERS, *Senior Circuit Judge*

**J U D G M E N T**

This cause came on to be heard on the record compiled before the United States Tax Court and was argued by counsel. On consideration thereof, it is

**ORDERED** and **ADJUDGED** that the judgment of the Tax Court appealed from in this case be reversed and the case be remanded with instructions to enter decision in favor of the Commissioner, in accordance with the opinion of the court filed herein this date.

**Per Curiam**

**FOR THE COURT:**

Mark J. Langer, Clerk

BY: /s/

Daniel J. Reidy  
Deputy Clerk

Date: May 3, 2024

Opinion for the court filed by Circuit Judge Pillard.